

Exhibit A

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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JOINT STIPULATION AND AGREED ORDER COMPROMISING  
AND ALLOWING PROOF OF CLAIM NUMBER 1563  
(LIQUIDITY SOLUTIONS, INC., AS ASSIGNEE OF IET LABS, INC.)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Liquidity Solutions Inc. ("LSI"), as assignee of IET Labs, Inc. ("IET") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 1563 (Liquidity Solutions, Inc., As Assignee Of IET Labs, Inc.) (the "Joint Stipulation") and agree and state as follows:

WHEREAS, on October 8, 2005, (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on January 17, 2006, IET filed proof of claim number 1563 against Delphi, which asserts an unsecured non-priority claim in the amount of \$58,575.00 (the "Claim") stemming from goods sold and/or services provided.

WHEREAS, on April 6, 2007, IET assigned its interest in the Claim to LSI pursuant to a Notice of Transfer (Docket No. 7590).

WHEREAS, on April 27, 2007, the Debtors objected to the Claim pursuant to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825) (the "Thirteenth Omnibus Claims Objection").

WHEREAS, on June 18, 2007, LSI filed its Supplemental Response Of Liquidity Solutions, Inc., As Assignee, To Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification And Reclamation Agreement (Docket No. 8275) (the "Response").

WHEREAS, to resolve the Thirteenth Omnibus Claims Objection with respect to the Claim, the Debtors and Claimant entered into this Joint Stipulation.

WHEREAS, pursuant to this Joint Stipulation, the Debtors acknowledge and agree that the Claim shall be allowed in the amount of \$1,665.00 and shall be treated as a general unsecured non-priority claim against the estate of DAS LLC.

WHEREAS, DAS LLC is authorized to enter into the Joint Stipulation either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and LSI stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$1,665.00 and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.
2. Allowance of the Claim is in full satisfaction of the Claim, and LSI, on its own behalf and on behalf of each of its predecessors, successors, assigns, parents, subsidiaries,

and affiliated companies, and each of its former, current, and future officers, directors, owners, employees, and other agents (collectively, the "LSI Releasing Parties"), hereby waives any and all rights to assert, against any and all of the Debtors, that the Claim is anything but a prepetition general unsecured non-priority claim against DAS LLC. The LSI Releasing Parties further release and waive any right to assert any other claim, cause of action, demand, lien, or liability of every kind and nature whatsoever, including those arising under contract, statute, or common law, whether or not known or suspected at this time, which relate to the Claim or which the LSI Releasing Parties have, ever had, or hereafter shall have against the Debtors based upon, arising out of, related to, or by reason of any event, cause, thing, act, statement, or omission occurring before the Petition Date with respect to the Claim.

3. LSI shall withdraw its Response to the Thirteenth Omnibus Claims Objection with respect to the Claim with prejudice.

So Ordered in New York, New York, this \_\_\_\_ day of January, 2009

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UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND  
APPROVED FOR ENTRY:

/s/ John K. Lyons

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